HMRC - VATWELF2160 - Which Bodies Provide Exempt Welfare Services?: What Are State-Regulated Private Welfare Institutions And Agencies?: Effective Date Of State-Regulation

HMRC originally took the view that welfare agencies became state-regulated from the time when the regulator was established and able to receive applications for registration. This view was challenged by some agencies.

We now accept that a welfare provider is not state-regulated until its registration has been approved by the relevant national regulator of care. Accordingly, a welfare provider is not state-regulated for the purposes of the VAT exemption, and therefore may not exempt welfare services, during the period of time in which its application to register is being considered.

Previous page